



**Utah**

***ANNUAL  
OPERATING AND CAPITAL  
BUDGET***

**Budget Amendment #1**

***FISCAL YEAR 2014 - 2015***



Cottonwood Heights  
Budget Amendment #1  
Fiscal Year 2014-15  
October 2014

**Issue #1**

Grant reimbursements and private donations have been received. This amendment appropriates those funds and the associated expenditures.

Total net impact: \$3,887.13 increase to Emergency Management-emergency management planning.

Total budget in Emergency Management professional technical services will now be \$15,404.52

Total budget in Emergency Management will now be \$34,487.52.

Total net impact: \$3,599.46 increase to police grant overtime for DUI Overtime grant.

Total budget in Police grant overtime will now be \$3,599.46.

Total budget in Police will now be \$5,253,141.72.

Total net impact: \$1,500.00 increase to police dogs, equipment, and supplies program from a private donation to purchase Police Service Dog.

Total budget in Police dogs, equipment, and supplies will now be \$10,000.00.

Total budget in Police will now be \$5,254,641.72.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3370-002	EMPG Emergency Mgmt. Grant	\$-0-	\$3,887.13	
	11-4134-300	Emergency Mgmt.&Planning-Prof.Serv.	\$11,517.39	\$3,887.13	
GF	11-3341-000	State DUI Overtime Grant	\$-0-	\$3,599.46	
	11-4211-131	Police Grant Overtime	\$-0-	\$3,599.46	
GF	11-3640-001	Donation to buy K-9 dog	\$-0-	\$1,500.00	
	11-4211-486	Police-Dog, Equip. and Supplies	\$8,500.00	\$1,500.00	

**Issue #2**

The City declared surplus last fiscal year two Honda Motorcycles. Efforts to sell these Motorcycles last year were not successful. We posted them again for sale in summertime and were successful selling them. It is intended that the proceeds of this sale would go toward purchasing a new Motorcycle for the Police Department to replace the Honda. This amendment appropriates those funds and the associated expenditures.

Total net impact: \$16,300.00 increase to Fleet Vehicles-Light Duty.

Total budget in Police Fleet Vehicles-Light Duty will now be \$36,300.00

Total budget in Police will now be \$5,270,941.72.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3700-000	Proceeds of Capital Asset Disposition	\$-0-	\$16,300.00	
	11-4211-742	Fleet vehicles-light duty	\$20,000.00	\$16,300.00	

### Issue #3

The Arts Council ended the fiscal year with an unspent balance from prior year of \$26,706.15. As per the City Council policy to carry forward these funds to support the Arts Council efforts, this amendment appropriates those funds. This amendment also appropriates the revenue generated through ticket and concession sales relating to the 2014 play of \$14,141.75.

Total net impact: \$40,847.90 increase to Legislative Committees and Special Bodies-Arts Council

Total budget in Arts Council (general fund) budget will now be \$50,847.90.

Total budget in Legislative Committees and Special Bodies budget will now be \$184,847.90.

There will be remaining in the General Fund Unassigned Fund Balance \$980,037.00, which when added to the Assigned Fund Balance (6% level) of \$924,391.86 will be 12.36%.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3890-000	Approp. Gen Fund Beginning Balance	\$471,062.62	\$26,706.15	
GF	11-3691-000	Sales (concessions)	\$-0-	\$714.75	
GF	11-3691-001	Event Revenue (ticket sales)	\$-0-	\$13,427.00	
GF	11-4112-315	CH Arts Council	\$10,000.00	\$40,847.90	

### Issue #4

Fiscal Year 2013-14 ended with an assigned plus restricted use fund balance in CIP funds of \$2,429,189.80; \$37,207.19 of which is from restricted use unspent storm water impact fees, \$91,265.22 from restricted use unspent transportation impact fees; \$1,263,747.51 from assigned unspent State appropriated funds for the Bengal Blvd. project, \$893,877.75 for assigned unspent Ft. Union Blvd park 'n ride project, and \$94,337.51 for assigned unspent Union Park Access Management/Landscaping project. The Fiscal Year 2014-15 adopted budget appropriated the use of \$15,635,855.12. That appropriated amount assumed that the proceeds from the Sales and Use Tax Revenue Bond would be "booked" into FY2013-14. Because the sale closed on July 2, those funds will be booked into FY2014-15 instead and will be reconciled as part of this amendment. This amendment also appropriates \$48,754.62 of unallocated assigned fund balance to Capital Improvements Projects that need adjusted. This amendment will also budget \$90,000.00 for Homeowner Association reimbursement of partial cost of the 3000 E. Wall reconstruction. There will be zero remaining in the unappropriated Capital Improvements Fund Balance. There will be remaining in the General Fund Unassigned unappropriated Fund Balance \$908,125.56, which when added to the Assigned unappropriated Fund Balance (6% level) of \$924,391.86 will be 11.89%.

This amendment adjusts the adopted budget for the following projects:

Total net impact: \$1,501,246.12 increase to Capital Improvement Fund

The total CIP budget will now be \$17,338,152.24

Total budget in General Fund transfers to the CIP Fund will now be \$121,911.44

Total budget in General Fund will now be \$16,015,640.00

Total budget in Reimbursement from Sale Tax Revenue Bonds will now be \$14,496,000.00

Total budget in the ADA Ramps will now be \$161,051.00

Total budget in Ft. Union @ Highland Drive Intersection project will now be \$314,848.05

Total budget in the Cross Gutter will now be \$40,000.00

Total budget in the 50/50 Sidewalk will now be \$50,000.00

Total budget in Public Works Site will now be \$2,056,500.00

Total budget in Bengal Blvd. Improvements will now be \$1,263,747.51

Total budget in 7200 S. Sidewalk will now be \$40,000.00

Total budget in the Hazard Mitigation will now be \$75,000.00

Total budget in 1700 E. Reconstruction will now be \$171,016.00

Total budget in Union Park Gateway Landscaping and Access Mgmt. will now be \$94,337.51

Total budget in Ft. Union Blvd. Park & Ride, Storm Water, and BCC Trail Ramp will now be \$1,154,635.06

Total budget in City Municipal Center/Police Facility will now be \$10,553,290.99

Total budget in the Traffic Adaptive Control will now be \$126,800.00

Total budget in the Highland Drive (La Cresta) 1-215 Access will now be \$25,000.00

Total budget in 3000 E. Wall Reconstruction will now be \$129,000.00

Total budget in Prospector Street Lights will now be \$25,000.00

Total budget in Tony Circle School Zone Crossing will now be \$35,000.00

Total budget in Pine Creek Road extension will now be \$26,000.00

<b>Fund</b>	<b>Account #</b>	<b>Account Description</b>	<b>Current Budget</b>	<b>Budget Change</b>	
				<b>Increase</b>	<b>Decrease</b>
CIP	45-3890-000	Beg Capital Projects Fund Balance	\$15,635,855.12		\$13,206,665.32
CIP	45-3910-001	Reimbursement Sales Tax Rev Bonds	\$-0-	\$14,496,000.00	
CIP	45-3833-900	Miscellaneous Contributions-Private Contributor	-0-	\$90,000.00	
CIP	45-3833-000	Contribution from General Fund	\$-0-	\$121,911.44	\$50,000.00
	11-3890-000	Approp. Gen Fund Beg Balance	\$497,768.77	\$71,911.44	
	11-4410-472	Road Maintenance Contract (TerraCare)	\$352,353.00		
	11-4831-920	Transfer to CIP	\$-0-	\$121,911.44	
	45-7002-731	Improve Rds/Sidewlks-ADA(CDBG)	\$121,051.00		
	45-7002-731	Imp. Rds/Sidewlks-ADA(non CDBG)	\$-0-	\$75,000.00	\$35,000.00
	45-7028-717	Sidewalk Replacement 50/50	\$-0-	\$50,000.00	
CIP	45-7001-731	Pavement Mgmt-GF	\$941,926.12		\$91,265.22
	45-7001-733	Pavement Mgmt-Impact Fee	\$25,000.00	\$91,265.22	
CIP	45-7004-791	Ft.Union @ Highland Drive Inters	\$-0-	\$314,848.05	
CIP	45-7012-731	Cross Gutter Cap.	\$-0-	\$40,000.00	
CIP	45-7037-710	Public Works Site-Land	\$1,956,500.00	\$100,000.00	
CIP	45-7038-731	Bengal Blvd.-Construction	\$-0-	\$1,156,470.00	\$1,244,192.49
	45-7038-791	Bengal Blvd.-Engineering	\$1,351,470.00		
CIP	45-7045-731	7200 S. Sidewalk	\$-0-	\$40,000.00	
CIP	45-7050-731	Trip Hazard Mitigation-Const.	\$-0-	\$75,000.00	
CIP	45-7052-731	1700 E. Reconstruction-Constr.	\$-0-	\$165,000.00	
	45-7052-791	1700 E. Reconstruction-Eng.	\$-0-	\$6,016.00	
CIP	45-7053-731	Un.Pk. Landscaping Mgmt.-Const	\$-0-	\$32,817.51	
	45-7053-791	Un.Pk. Landscaping Mgmt.-Eng.	\$-0-	\$61,520.00	
CIP	45-7057-736	Ft.Un. Blvd. Prk & Ride-Ramp	\$-0-	\$130,061.00	\$78,857.00 \$112,138.94 \$25,000.00
	45-7057-731	Ft.Un. Blvd. Prk & Ride-Const.	\$786,250.00		
	45-7057-791	Ft.Un. Blvd. Prk & Ride-Eng.	\$138,750.00		
	45-7057-733	Ft.Un. Blvd. Prk & Ride-StrmWtr	\$-0-	\$290,570.00	
	45-7009-733	Storm Drain Cap Improvement	\$25,000.00		
CIP	45-7135-791	City Municipal Center	\$10,460,959.00	\$92,331.99	
CIP	45-7059-791	Traffic Adaptive Control	\$-0-	\$126,800.00	
CIP	45-7061-790	Highland Dr. (LaCresta) I-215 Access Environmental Study-Eng	\$-0-	\$25,000.00	
CIP	45-7062-731	3000 E. Wall Replacement-Const	\$-0-	\$129,000.00	
CIP	45-70xx-734	Prospector Street Lights	\$-0-	\$25,000.00	
CIP	45-70xx-791	Tony Circle School Zone Crossing	\$-0-	\$35,000.00	
CIP	45-70xx-791	Pine Creek Lane Extention	\$-0-	\$26,000.00	

Utah State Auditor Official Budget form adjusted to reflect cumulative changes in budget.

<b>Adopted Budget Form for:</b>  Cities, Towns & Counties	<b>Name</b>	<b>Cottonwood Heights</b>
	<b>Fiscal Year Ended</b>	<b>6/30/2015</b>

**Basic Form Instructions**

- As required by Utah statutes, budget forms submitted must present a balanced budget, meaning budgeted expenditures must equal budgeted revenues.
- If prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.
- A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.**
- Please report amounts rounded to the nearest dollar.
- Some items may not apply to your entity.
- If you have questions about the form, call Patricia Nelson at (801) 538-1334 or 1-800-622-1243, or send an email to [patricianelson@utah.gov](mailto:patricianelson@utah.gov).
- Send completed budgets electronically to [sao@utah.gov](mailto:sao@utah.gov) or mail a printed form to:**  
 Office of the Utah State Auditor  
 Utah State Capitol Complex  
 East Office Building Suite E310  
 PO Box 142310  
 Salt Lake City, UT 84114

**Definitions:** *Current Budget Year:* The budget year in which a local government is currently operating. *Ensuing Budget Year:* The next upcoming budget year, also known as the "incoming" budget year

**Part I General Fund Revenues**

Source of Revenue (a)		FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
<b>Taxes</b>				
General Property Taxes - Current		6,435,856		6,435,856
Prior Years' Taxes - Delinquent		150,000		150,000
General Sales and Use Taxes		5,300,000		5,300,000
Franchise Taxes		331,700		331,700
Transient Room Tax		25,000		25,000
Re-appraisals				
Assessing and Collecting - State-wide Levy				
Assessing and Collecting - County Levy				
Fee-in-Lieu of Property Taxes		390,000		390,000
Penalties and Interest on Delinquent Taxes		3,621		3,621
Other (specify): E911 emergency services telephone		265,000		265,000
<b>Licenses and Permits</b>				
Business Licenses and Permits		220,000		220,000
Non-business Licenses and Permits		35,000		35,000
Building, Structures, and Equipment		295,600		295,600
Marriage Licenses				
Motor Vehicle Operation				
Cemetery - Burial Permits				
Animal Licenses		10,000		10,000
Other (specify):				

CONTINUE PART I ON PAGE 2

Name Cottonwood Heights		Fiscal Year Ended	6/30/2015	
Part I General Fund Revenue - Continued				
Source of Revenue (a)		FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
	Charges for Services			
	General Government			
	Court Costs, Fees, and Charges (Clerk)			
	Recording of Legal Documents (Recorder)			
	Zoning and Subdivision Fees	60,000		60,000
	Sale of Maps and Publications			
	Auditor's Fees			
	Surveyor's Fees			
	Treasurer's Fees			
	Public Safety			
	Special Police Services	15,000		15,000
	Special Protective Services			
	Corrective Fees (Jail)			
	Streets and Public Improvements			
	Street, Sidewalk, and Curb Repairs			
	Parking Meter Revenue			
	Street Lighting Charges			
	Sanitation			
	Sewer Charges			
	Street Sanitation Charges			
	Refuse Collection Charges			
	Sale of Waste and Sludge			
	Weed Removal and Cleaning Charges			
	Health			
	Parks and Public Property	5,500		5,500
	Cemeteries			
	Miscellaneous Services			
	Other (specify):Plan Check Fees	110,000		110,000
	Fines and Forfeitures			
	Fines	535,000		535,000
	Forfeitures			
	Other (specify):			
CONTINUE PART I ON PAGE 3				

Name Cottonwood Heights		Fiscal Year Ended	6/30/2015	
Part I General Fund Revenue - Continued				
Source of Revenue (a)		FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
Intergovernmental Revenue				
Federal Grants		20,000		20,000
General Government				
Public Safety			3,599	3,599
Highways and Streets				
Health				
Cultural - Recreation				
Federal Payments in Lieu of Taxes				
State Grants			3,887	3,887
State Shared Revenue				
Class "C" Road Fund Allotment		1,090,000		1,090,000
Liquor Fund AllotmentRestricted Use Beer Tax		45,000		45,000
Grants from Local Units				
Other (specify): Private			1,500	1,500
Miscellaneous Revenue				
Interest Earnings		14,000		14,000
Rents and Concessions		14,401	14,142	28,543
Sale of Fixed Assets - Compensation for Loss			16,300	16,300
Sale of Materials and Supplies				
Sales of Bonds				
Other Financing - Capital Lease Obligations				
Other (specify): Sundry		35,853		35,853
Contributions and Transfers				
Transfer From:				
Transfer From:				
Transfer From:				
Transfer From:				
Transfer From:				
Loan From:				
Loan From:				
Contribution from Private Sources				
Beg. Class "C" Road Fund Bal. to be Appopr.				
Beg. General Fund Bal. to be Appropriated		471,063	98,618	569,680
TOTAL REVENUES		15,877,594	138,046	16,015,640
CONTINUE ON PAGE 4 WITH PART II				



Name <b>Cottonwood Heights</b>		Fiscal Year Ended	6/30/2015	
Part II General Fund Expenditures				
Expenditure (a)		FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
	General Government			
	Administrative/Legislative	540,108		540,108
	Commission or Council			
	Legislative Committees and Special Bodies	144,000	40,848	184,848
	Ordinances and Proceedings			
	Judicial			
	City and Precinct Courts	365,000		365,000
	Juvenile Court			
	District and Circuit Courts			
	Law Library			
	Executive and Central Staff Agencies			
	Executive	716,590		716,590
	Boards and Commissions	6,000		6,000
	Central Purchasing			
	Personnel			
	Budgeting			
	Data Processing	137,100		137,100
	Microfilming			
	Administrative Agencies			
	Auditor/Finance	377,381		377,381
	Clerk			
	Treasurer			
	Recorder/Administrative Services	462,367		462,367
	Attorney	227,482		227,482
	Surveyor			
	Assessor			
	Non-Departmental			
	General Governmental Buildings			
	Elections			
	Planning and Zoning			
	Education and Community Promotion			
	Other Professional Services			
	Other (specify): Emergency Management	30,600	3,887	34,488
CONTINUE PART II ON PAGE 5				

Name <b>Cottonwood Heights</b>		Fiscal Year Ended	6/30/2015	
Part II <b>General Fund Expenditures - Continued</b>				
Expenditure (a)		FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
	<b>Public Safety</b>			
	Police Department	5,249,542	21,399	5,270,942
	Fire Department	3,466,008		3,466,008
	Corrections (Jail)			
	Protective Inspections			
	Other Protective			
	Agricultural Inspection			
	Animal Control and Regulation	153,882		153,882
	Flood Control			
	Emergency Services (Civil Defense)			
	Other (specify): Restricted Beer Tax	35,000		35,000
	<b>Public Health</b>			
	Health Services			
	Infirmaries			
	Other (specify):			
	<b>Highway and Public Improvements</b>			
	Highways	1,444,425	-50,000	1,394,425
	Class "C" Road Program	1,090,000		1,090,000
	Sanitation			
	Sewage Collections and Disposal			
	Shop and Garage			
	Construction			
	Repair and Maintenance			
	Other (specify):			
	<b>Parks, Rec., and Public Property</b>			
	Park and Park Areas			
	Park Lighting			
	Recreation and Culture			
	Libraries			
	Cemeteries			
	Other (specify):			
CONTINUE PART II ON PAGE 6				

<b>Name Cottonwood Heights</b>		<b>Fiscal Year Ended</b>	<b>6/30/2015</b>
<b>Part II General Fund Expenditures - Continued</b>			
<b>Expenditure (a)</b>	<b>FY2014-15 Budget (b)</b>	<b>Amendment (c)</b>	<b>Amended FY2014-15 Budget (d)</b>
<b>Community and Economic Development</b>			
Community Planning	445,632		445,632
Community Development			
Urban Redevelopment and Housing			
Economic Development and Assistance	70,000		70,000
Economic Opportunity			
Other (specify): City Engineering	560,000		560,000
<b>Debt Service</b>			
Principal and Interest	356,476		356,476
Other (specify):			
<b>Transfers and Other Uses</b>			
Transfer To: Capital Improvements Fund		121,911	121,911
Transfer To:			
Transfer To:			
Loan To:			
Loan To:			
Loan To:			
Use of Restricted/Reserved Fund Balance			
Class "C" Road Funds			
<b>Miscellaneous</b>			
Judgments and Losses			
FEMA Reimbursement of Flood Costs			
Other Flood Costs			
Other (specify): Police Vehicle Lease			
<b>Budgeted Increase in Fund Balance</b>			
<b>TOTAL EXPENDITURES</b>	<b>15,877,594</b>	<b>138,046</b>	<b>16,015,640</b>
CONTINUE ON PAGE 7 FOR PART III			

<b>Name</b>	<b>Cottonwood Heights</b>	<b>Fiscal Year Ended</b>	<b>6/30/2015</b>
<b>Part V</b>	<b>Capital Projects Fund</b>		
<b>Nature of the Fund:</b>			
<b>Description (a)</b>	<b>FY2014-15 Budget (b)</b>	<b>Amendment (c)</b>	<b>Amended FY2014-15 Budget (d)</b>
<b>Revenues</b>			
Transfers from General Fund	0	121,911	121,911
Interest Income	30,000		30,000
Other Additions: Impact Fees	50,000		50,000
State Grant			0
Federal Grant	121,051		121,051
Private contribution	0	90,000	90,000
			0
			0
			0
			0
			0
Bond Proceeds		14,496,000	14,496,000
<b>TOTAL REVENUE</b>	<b>201,051</b>	<b>14,707,911</b>	<b>14,908,962</b>
<b>Beginning Fund Balance</b>	<b>15,635,855</b>	<b>-13,206,665</b>	<b>2,429,190</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>15,836,906</b>	<b>1,501,246</b>	<b>17,338,152</b>
<b>Expenditures</b>			
Capital Outlay	15,836,906	1,501,246	17,338,152
			0
			0
			0
			0
			0
			0
			0
			0
			0
<b>TOTAL EXPENDITURES</b>	<b>15,836,906</b>	<b>1,501,246</b>	<b>17,338,152</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0.00</b>	<b>0</b>